

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lorne Bidak  
DOCKET NO.: 05-24402.001-R-1  
PARCEL NO.: 18-33-324-009-0000

The parties of record before the Property Tax Appeal Board are Lorne Bidak, the appellant, by attorney Rusty Payton of Rusty A. Payton, P.C., in Chicago, and the Cook County Board of Review.

The subject property consists of a 54 year-old, one and one-half-story style masonry dwelling that contains 1,613 square feet of living area. Features of the home include one fireplace, a one-car garage and a full unfinished basement.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted photographs and a grid analysis of four comparable properties. The comparables consist of one-story style frame or stucco dwellings that range in age from 51 to 102 years and range in size from 1,374 to 1,642 square feet of living area. The appellant's evidence indicated one comparable had an unfinished basement, one had central air-conditioning and one had a fireplace. The appellant did not indicate if the comparables had garages, but from the photographs submitted, it appears at least one comparable has an attached garage. The appellant also submitted limited information on three additional comparables which range in size from 1,413 to 1,744 square feet of living area. No additional information on the comparables was provided. According to a map submitted by the appellant, the comparables were located from approximately 1/3 mile to one mile from the subject. These properties have improvement assessments ranging from \$14,342 to \$20,116 or from \$9.69 to \$11.53 per square foot of living area. The subject has an improvement assessment of \$22,888 or \$14.19 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$23,598 and its

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	6,468
IMPR.:	\$	22,888
TOTAL:	\$	29,356

Subject only to the State multiplier as applicable.

improvement assessment be reduced to \$17,130 or \$10.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$29,356 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties. The comparables consist of one and one-half-story style frame or masonry dwellings that range in age from 51 to 68 years and range in size from 1,152 to 1,524 square feet of living area. Features of the comparables include full unfinished basements and one-car or two-car garages. Two comparables have central air-conditioning and a fireplace. These properties have improvement assessments ranging from \$17,662 to \$22,710 or from \$14.53 to \$15.40 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted eleven comparables for its consideration. The Board gave less weight to the appellant's first four comparables because they differed in design when compared to the subject. The Board gave no weight to the three additional comparables submitted by the appellant because no descriptive information was provided. The Board gave less weight to two comparables submitted by the board of review because they were significantly smaller in living area when compared to the subject. The Board finds two comparables submitted by the board of review were similar to the subject in design, age, size and most features. These most representative comparables had improvement assessments of \$14.53 and \$14.90 per square foot of living area and support the subject's improvement assessment of \$14.02 per square foot. The Board thus finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and

convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.